

**Abstract**

Absorbent structures are disclosed which may be incorporated into liquid absorbent products, such as diapers, adult incontinence products, feminine hygiene products, and the like. The absorbent structures are made from a fibrous material and include a pair of opposing lateral flaps. The lateral flaps are folded onto the fibrous web. By folding the lateral flaps onto the fibrous web, greater basis weight areas may be formed on the absorbent structure. By varying the width of the lateral flaps, the basis weight differential may be increased and decreased. The lateral flaps also form the widest portion of the web material for facilitating folding during a continuous process. Through the system and process of the present invention, a fibrous web having a substantially uniform basis weight may be converted into absorbent structures having a differential basis weight with little or no waste produced. Further, the absorbent structures may be formed without having to subject the fibrous web to a scarfing process.